



DEPARTMENT OF AUDITS AND ACCOUNTS

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.**

WALTON COUNTY SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Project	Original Estimated Cost(1)	Current Estimated Cost(2)	Prior Years(3)	Current Year(3)	Total	Project Status
2018 SPLOST						
<p>To pay the costs of retiring outstanding general obligation debt of the Walton School District previously incurred and issued with respect to capital outlay projects in the maximum principal and interest amount of \$4,700,000 comprised of portions of the Walton County Board of Education's Series 2012 general obligation refunding bonds coming due in the years 2018 through 2023; capital outlay projects (the Walton County Projects) in the Walnut Grove, Monroe, and Loganville clusters at an estimated cost of \$55,084,000 consisting of adding to, renovating, repairing, improving, furnishing, and equipping existing school buildings and other buildings and facilities; the potential acquisition of land for future school sites; the potential construction of new school buildings and related facilities; the potential acquisition of land and/or construction of new facilities for fuel storage and dispensation; the acquisition of ownership interest in the Rutland psychoeducational center; the acquisition of school buses and/or other vehicles; making information technology improvements, including, but not limited to, one-to-one upgrades, projection, computer upgrades, instructional software, and infrastructure at all schools and selected other facilities; and replacing, purchasing, upgrading, or supplementing capital outlay equipment including, but not limited to, desks, chairs, copiers, tables, school buses, security, and safety equipment, signage, band instruments, playgrounds, and laboratory equipment; and paying expenses incident thereto.</p>						
	48,000,000	48,000,000	10,925,551	14,674,453	25,600,004	Ongoing
2013 SPLOST						
<p>To pay the costs of acquiring, constructing and equipping a new elementary school; acquiring land for future school sites; acquiring, constructing, and equipping renovation of and improvements to Carver Middle School; acquiring, constructing, and equipping classroom additions at Youth Middle School; clearing, and paving space for bus parking area; acquiring buses; acquiring hard copy and electronic textbooks; acquiring and installing computers, tablets, and related technology and equipment; development of new physical education/athletic facilities; adding to, renovating, repairing, improving, furnishing and equipping existing educational, administrative and physical education/athletic buildings, properties, and facilities of the Walton County Board of Education.</p>						
	\$ 48,778,845	\$ 48,263,616	\$ 48,263,616	\$ -	\$ 48,263,616	Complete
Total non-SPLOST expenditures reported in District-wide Capital Projects Fund				\$ 21,223		
Total expenditures reported in District-wide Capital Projects Fund				\$ 14,695,676		

- (1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.
 (2) The School District's current estimate of total cost for the projects. Includes all cost from project inception to completion.
 (3) The voters of Walton County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.